

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION

UNITED STATES OF AMERICA,

**Plaintiff,**

**v.**

**SAM SAPIENZA,**

**Defendant.**

## INDICTMENT

CASE NO.

JUDGE ALGENT

**Title 26, Sections 7206(1) and 7206(2),  
United States Code**

### The Grand Jury charges:

**COUNTS 1-3**  
**(Filing False Tax Returns)**

1. At all relevant times, the defendant, SAM SAPIENZA, a resident of Westlake, Ohio, was the owner of Sam Sapienza, LLC, which operated under the name Cleveland Home Improvement from a principal address in Westlake, Ohio.

2. On or about the dates stated below, in the Northern District of Ohio, Eastern Division, the defendant, SAM SAPIENZA, did willfully make and subscribe U.S. Individual Income Tax Returns, Form 1040, for the calendar years stated below, each of which was verified

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by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, and each of which the defendant did not believe to be true and correct as to every material matter, in that each said return reported an amount of total income (on line 22), which, as the defendant well knew and believed at the time he made and subscribed the return, was less than the actual amount of his total income for the calendar year for which the return was filed, the understatement consisting of unreported business income from Cleveland Home Improvement, as set forth in counts 1 through 3, below:

<u>Count</u>	<u>Year</u>	<u>Date Filed</u>	<u>Reported Total Income</u>	<u>Unreported Business Income</u>
1	2002	08/25/03	\$20, 200.00	\$193, 948.96
2	2003	04/15/04	\$21, 859.00	\$118, 218.00
3	2006	04/16/07	\$57, 518.00	\$170, 424.00

In violation of Title 26, Section 7206(1), United States Code.

#### COUNTS 4 & 5

(Aiding and Assisting the Filing of False Tax Returns)

The Grand Jury further charges:

3. At all relevant times, the defendant, SAM SAPIENZA, a resident of Westlake, Ohio, was the owner of Sam Sapienza, LLC, which operated under the name Cleveland Home Improvement from a principal address in Westlake, Ohio.

4. On or about the dates stated below, in the Northern District of Ohio, Eastern Division, the defendant, SAM SAPIENZA, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of tax returns, either

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electronically or by paper return on Form 1040, U.S. Individual Income Tax Return, for himself, for the calendar years stated below, each of which was false and fraudulent as to a material matter, in that, in that each said return reported an amount of total income (on line 22), which, as the defendant well knew and believed at the time the return was prepared and presented to the Internal Revenue Service, was less than the actual amount of his total income for the calendar year for which the return was filed, the understatement consisting of unreported business income from Cleveland Home Improvement, as set forth in counts 4 and 5, below:

<u>Count</u>	<u>Year</u>	<u>Date Filed</u>	<u>Reported Total Income</u>	<u>Unreported Business Income</u>
4	2004	04/15/05	\$37, 541.00	\$339, 303.81
5	2005	04/17/06	\$51, 361.00	\$237, 975.09

In violation of Title 26, Section 7206(2), United States Code.

A TRUE BILL.

Original document -- Signatures on file with the Clerk of Courts, pursuant to the E-Government Act of 2002.